

**DEPARTMENT OF RESOURCES RECYCLING AND RECOVERY**801 K STREET, MS 19-01, SACRAMENTO, CALIFORNIA 95814 • (916) 322-4027 • WWW.CALRECYCLE.CA.GOV

April 30, 2010

Marie Cates, Chief Business Officer
Corcoran Joint Unified School District
1520 Patterson Ave
Corcoran, CA 93212

RE: FINAL AUDIT REPORT – TIRE DERIVED PRODUCT GRANTS TDP2-05-0009
AND TDP4-06-0027

Dear Ms. Cates:

Enclosed is the final report on the audit of Corcoran Unified School District (CUSD), regarding the Tire Derived Product Grants. The audit included a review of receipts, expenditures, internal controls, and compliance with the grant agreement provisions. The period of review for this audit was June 1, 2006 through March 31, 2009.

No discrepancies were noted during this audit, and the enclosed final report is provided for CUSD's information.

Please contact Linh Johnson, Auditor, at (916) 341-6102 or linh@calrecycle.ca.gov with any questions regarding this report.

Sincerely,

A handwritten signature in dark ink, appearing to read "Susan R. Villa", with a long horizontal flourish extending to the right.

Susan R. Villa, Chief
Fiscal Services Branch
Administration and Finance Division

Enclosure

cc: Corky Mau, Branch Manager, Tire Facilities and Evaluation Branch, CalRecycle
Linh Johnson, Auditor, Audits and Evaluations Unit, CalRecycle
CalRecycle Audits and Evaluations Unit File



Corcoran Joint Unified School District

Tire Derived Product Grants

Final Audit Report

**Grants: TDP2-05-0009
And TDP4-06-0027**

**For the Period June 1, 2006
Through March 31, 2009**

**Prepared By:
California Department of Resources Recycling and Recovery
Audits and Evaluations Unit**

TABLE OF CONTENTS

FINAL AUDIT REPORT

SUMMARY	1
BACKGROUND	1
OBJECTIVE, SCOPE, AND METHODOLOGY.....	1
CONCLUSION	2
RESTRICTED USE.....	2
STATEMENT OF REVENUE AND EXPENDITURES.....	3

Prepared By:

California Department of Resources Recycling and Recovery
Audits and Evaluations Unit

April 2010

**Corcoran Joint Unified School District
Tire Derived Product Grants**

SUMMARY

The Department of Resources Recycling and Recovery (CalRecycle), Audits and Evaluations Unit, performed an audit of Corcoran Unified School District regarding the Tire Derived Product (TDP) Grants. The audit included a review of internal controls, receipts, expenditures, and compliance with the provisions relating to grant agreement numbers TDP2-05-0009 and TDP4-06-0027.

BACKGROUND

Corcoran Unified School District (CUSD) is located at 1520 Patterson Ave, in Corcoran, California. CUSD's mission is to create a positive learning environment where all students learn, achieve academically, and are motivated to realize their full potential. CUSD encompasses Bret Harte Elementary, John C. Fremont Elementary, Mark Twain Elementary, John Muir Middle School, Corcoran High School, and Kings Lake Education Center.

CalRecycle receives an annual appropriation from the California Tire Recycling Management Fund to administer the Tire Recycling Act [Chapter 17 as added by SB 937 (Vuich), Statutes of 1990, Chapter 35] and related legislation, of which a portion is allocated for Tire-Derived Product (TDP) grants. The TDP grant provides funding to qualifying public entities, private schools, and Community Housing Development Organizations to promote markets for recycled-content products derived from waste tires generated in California and decrease the adverse environmental impacts created by unlawful disposal and stockpiling of waste tires.

OBJECTIVE, SCOPE, AND METHODOLOGY

The audit objective was to verify whether the program related costs, reimbursed by CalRecycle to CUSD, were reasonable, allowable, and allocable in accordance with the fiscal requirements and other provisions of the grant agreements as well as applicable Federal and State regulations.

The audit scope included, but was not limited to, a review and evaluation of the adequacy and accuracy of the documents submitted to CalRecycle by CUSD in support of the claim for eligibility.

The audit was conducted in accordance with *Government Auditing Standards*. The standards require that the audit was planned and performed to obtain sufficient and appropriate evidence to provide a reasonable basis for the finding(s), if any, and conclusion based on the audit objective.

CONCLUSION

CUSD was in compliance with TDP grant funding regulations for the audit period of June 1, 2006 through March 31, 2009.

RESTRICTED USE

This report is intended for the information and use of CalRecycle and CUSD's management. However, this report is a matter of public record and distribution is not limited.

STATEMENT OF REVENUE AND EXPENDITURES

**Corcoran Unified School District
Tire Derived Product Grant TDP2-05-0009
For the Period June 1, 2006 to March 31, 2008**

	<u>Claimed</u>	<u>Audited</u>	<u>Questioned</u>
Revenue:			
Grant Payment Request #1 (Final)	\$88,494	\$88,494	\$0
Expenditures:			
Playground Resurfacing	\$94,677	\$94,677	\$0
Less: Adjustment For Excess Expenditures	6,183	6,183	0
Total Expenditures	<u>\$88,494</u>	<u>\$88,494</u>	<u>\$0</u>

STATEMENT OF REVENUE AND EXPENDITURES

**Corcoran Unified School District
Tire Derived Product Grant TDP4-06-0027
For the Period February 14, 2007 to March 31, 2009**

	<u>Claimed</u>	<u>Audited</u>	<u>Questioned</u>
Revenue:			
Grant Payment	\$93,100	\$93,100	\$0
Request #1 (Final)			
Less: Reduction by	79.00	79.00	0
Grant Manager			
 Total Revenue	<u>\$93,021</u>	<u>\$93,021</u>	<u>\$0</u>
 Expenditures:			
Playground Resurfacing	\$93,021	\$93,021	\$0